

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION

IN RE: § § CASE NO. 18-33541-H1-7  
R. HASSELL HOLDING COMPANY, § § Chapter 7  
INC. § §  
DEBTOR(S) § §

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TRUSTEE'S APPLICATION TO EMPLOY ACCOUNTANT  
CARR RIGGS & INGRAM LLC

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

COMES NOW, the Application of Randy W. Williams, chapter 7 trustee ("Applicant" or "Trustee"), to Employ the firm of Carr Riggs & Ingram LLC ("Accountant") pursuant to 11 U.S.C. §327 and FRBP 2014, as accountants. Applicant Represents:

1. On June 29, 2018, a voluntary chapter 7 bankruptcy petition was filed for the above referenced Debtor.
2. Randy W. Williams was appointed Trustee in the Debtor's estate.
3. To perform his duties as Trustee, Applicant requires the services of an accountant to analyze the accounting records of the Debtor, prepare income tax returns as they become due, as well as analysis and reports where specific expertise is needed as the tax ramifications of a plan of liquidation, cash flow analysis relating to payment of taxes and amounts available for distribution; tax consequences of settlements (i.e. deductibility of payment, income from cancellation of debt, etc.), obtaining information from various sources such as the Internal Revenue Service, the Debtor, and the Debtor's attorney in order to properly complete the tax returns; meeting with the Trustee and/or his attorney to report on the status of services provided, etc. The Accountant will be retained to assist the Applicant in reconciling the Debtor's

accounting records and ascertaining as to which income tax returns are due on behalf of the estate. Upon recovery of any funds by the Applicant, the Accountant will be required to evaluate the tax effect of the situation.

4. The Trustee has discussed with Miles D. Harper, III, Certified Public Accountant, of the firm Carr Riggs & Ingram LLC its availability to be employed as accountant in this case.

5. Applicant has selected Miles D. Harper, III and his firm on information and belief that they have the appropriate accounting skills and personnel needed to provide accounting services required by this estate. In addition, his firm has agreed to perform these services and thereafter make application to this Court for compensation and has agreed to accept as fees such amount as is determined by the Court. Or in the alternative, Application to Employ and to Pay Accountant pursuant to LBR 2014(c) for the purpose of providing tax preparation and accounting services, without further notice of hearing, for the lump sum of \$300.00 per year for each year's tax returns payable at the completion of a return, and which employment shall be for no longer than three (3) years.

6. The professional services to be rendered include performing accounting services in connection with the preparation of Internal Revenue Service returns required by the estate, analysis of the Debtor's books and records, and evaluating the tax ramifications associated with the liquidation of assets of the estate.

7. Applicant proposes the compensation of said Accountant be subject to application and allowance by the Court. Compensation for professional services rendered shall be based upon time expended to render such services and at billing rates commensurate with the experience of the personal performing such services and will be computed at the hourly billing rates customarily charged for such services. The hourly rates are presently \$200.00 per hour

payable for work performed by Miles D. Harper, III and lesser amounts for work performed by his associates. A list of professionals with their current rate is attached as Exhibit A. In the normal course of business, the firm revises its regular hourly rates from time to time and charges will be based on the regular hourly rates in effect at the time the work is performed. Administrative staff may also charge time that is less than that of the professionals. Out of pocket expenses will be charged at actual cost incurred.

8. To the best of Applicant's knowledge, Carr Riggs & Ingram LLC, has no connection with the debtor, creditors, any other party in interest, their respective attorneys and accountants, the United States Trustee, or any person employed in the office of the United States Trustee within the meaning of 11 U.S.C. § 101(14) and has not served as an examiner in this case. Attached hereto and made part hereof is a Declaration of Miles D. Harper, III supporting Applicant's conclusion that Carr Riggs & Ingram is a disinterested person.

9. Applicant has determined that Carr Riggs & Ingram LLC, represents no interest adverse to the Estate, and is a disinterested person.

10. An order authorizing employment of Accountant is required in order to enable Accountant to seek reimbursement for reasonable and necessary fees and expenses incurred on behalf of the estate from the inception of Accountant's engagement forward. Absent an order, Accountant will not be able to seek reimbursement for over a month's worth of services and expenses which Accountant incurred on behalf of this estate.

11. To the best of Applicant's knowledge, the approval of this Application will not prejudice any parties-in-interest in this estate. The effect of an order will merely allow Accountant to seek reimbursement for services and expenses reasonably and necessarily incurred on behalf of the estate.

WHEREFORE, Applicant prays that he be authorized under 11 U.S.C. § 327 to employ the firm of Carr Riggs & Ingram LLC as Accountant to the Chapter 7 Trustee in this case, and that Applicant be granted other and further relief as is just.

Dated: October 4, 2019

Respectfully submitted,

By: /s/ Randy W. Williams  
Randy W. Williams  
Texas Bar No. 21566850  
Randy.Williams@tklaw.com

Byman & Associates PLLC  
7924 Broadway, Suite 104  
Pearland, TX 77511  
Telephone: 713-654-8111  
Fax: (832) 397-8181

**CERTIFICATE OF SERVICE**

THIS IS TO CERTIFY that a true and correct copy of the *Trustee's Application To Employ Accountant Carr Riggs & Ingram LLC* has been sent to the Debtor, Debtor's Counsel, and the U.S. Trustee via first-class mail, postage prepaid, on this 7<sup>th</sup> day of OCTOBER, 2019, unless served through ECF at the time of filing.

/s/ Randy W. Williams  
Randy W. Williams

**DEBTOR**

R. HASSELL HOLDING COMPANY, INC.  
P O BOX 3047  
BELLAIRE, TX 77402

**DEBTOR'S ATTORNEY**

LEONARD H. SIMON  
THE RIVIANA BUILDING 2777 ALLEN PARKWAY, SUITE 800  
HOUSTON, TX 77019

**U.S. TRUSTEE**

OFFICE OF THE UNITED STATES TRUSTEE  
515 RUSK, SUITE 3516  
HOUSTON, TX 77002

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**EXHIBIT A**

<b><u>Professional</u></b>	<b><u>Hourly Rate</u></b>
Miles D. Harper, III	\$200
James Weber	\$190
Lisa Richardson	\$160
Quincy Victorian	\$120
Neil Brazil	\$160
Jorge Diaz	\$120
Lillian Jensen	\$100
Ashley Kochert	\$90
Eric Nguyen	\$120

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AFFIDAVIT OF PROPOSED ACCOUNTANTS

STATE OF TEXAS §  
COUNTY OF HARRIS §

This Affidavit of Carr Riggs & Ingram LLC, Accountant for the Trustee for the estate of the above-named debtors, respectfully represents that to our best knowledge, this firm represents no interest adverse to the Trustee or the Estate in the matters upon which this firm is to be engaged by Trustee, and that this firm has no connections with the debtor, any creditors, or any other party in interest, their respective attorneys and accountants, the United States Trustee, or any person employed in this office of the United States Trustee. Affiant submits that this firm is a "disinterested person" within the meaning of 11 U.S.C. Section 101(14), has not served as an examiner in this case and that this firm's employment would be in the best interest of this estate.

In the interest of full disclosure, Carr Riggs & Ingram LLC has been and is currently employed by the Trustee as Accountant in several other bankruptcy cases.

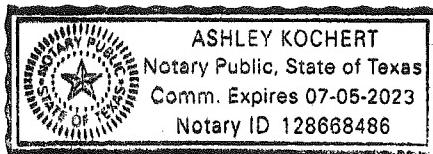
Executed this 7th day of OCTOBER, 2019.

CARR RIGGS & INGRAM LLC

By: \_\_\_\_\_

Miles D. Harper, III  
Certified Public Accountant  
Carr Riggs & Ingram LLC  
Two Riverway Plaza, 15<sup>th</sup> Floor  
Houston, TX 77056

SUBSCRIBED AND SWORN TO BEFORE ME, the undersigned authority, on this authority on this 7<sup>th</sup> day of October, 2019.



NOTARY PUBLIC  
IN AND FOR THE STATE OF TEXAS  
HARRIS COUNTY